

**STATE OF ILLINOIS
ILLINOIS COUNCIL ON
DEVELOPMENTAL DISABILITIES**

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005**

Performed as Special Assistant Auditors for
The Auditor General, State of Illinois

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

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STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

AGENCY OFFICIALS

Executive Director	Sheila T. Romano, Ed. D.
Director of Operations	Kerry Flynn
Director of Program and Planning	Sandy Thurston Ryan
Chief Fiscal Officer	Janinna Hendricks

Agency offices are located at:

830 S. Spring Street
Springfield, IL 62704

James R. Thompson Center
100 W. Randolph 10-600
Chicago, IL 60601

*Illinois Council on
Developmental Disabilities*

Lester T. Pritchard
Chairperson

Sheila T. Romano, Ed. D.
Executive Director

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

Sikich Gardner & Co, LLP

October 14, 2005

1000 Churchill Road
Springfield, IL 62702

Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2005. Based on this evaluation, we assert that during the year(s) ended June 30, 2004 and June 30, 2005, the Agency has materially complied with the assertions below.

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

Page Two

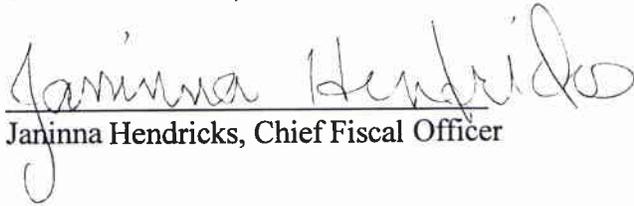
- E. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Council on Developmental Disabilities



Sheila T. Romano, Executive Director



Janinna Hendricks, Chief Fiscal Officer

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORTS

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Findings	1	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	0

Details of findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS (STATE COMPLIANCE)		
05-1	9	Time sheets not maintained in compliance with the State Officials and Employees Ethics Act
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)		
05-2	10	Inadequate controls over personal telephone calls

EXIT CONFERENCE

The finding and recommendation appearing in this report was discussed with Council personnel at an exit conference on November 10, 2005. Attending were:

ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

Sheila T. Romano, Ed. D., Executive Director
Kerry Flynn, Director of Operations
Janinna Hendricks, Chief Fiscal Officer

OFFICE OF THE AUDITOR GENERAL

Teresa Davis, Audit Manager

SIKICH GARDNER & CO, LLP

Nick Appelbaum, Partner
Amy L. Sherwood, Manager
Megan Nestleroad, Staff Accountant

Response to the recommendation was provided by Janinna Hendricks, Chief Fiscal Officer, in a letter dated November 3, 2005.



INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the Illinois Council on Developmental Disabilities' compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2005. The management of the Illinois Council on Developmental Disabilities is responsible for compliance with these requirements. Our responsibility is to express an opinion on Illinois Council on Developmental Disabilities' compliance based on our examination.

- A. The Illinois Council on Developmental Disabilities has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Illinois Council on Developmental Disabilities has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Illinois Council on Developmental Disabilities has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Illinois Council on Developmental Disabilities are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Illinois Council on Developmental Disabilities on behalf of the State or held in trust by the Illinois Council on Developmental Disabilities have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about Illinois Council on Developmental Disabilities' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Illinois Council on Developmental Disabilities' compliance with specified requirements.

In our opinion, the Illinois Council on Developmental Disabilities complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005. However, the results of our procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of State findings as finding 05-1.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

Internal Control

The management of the Illinois Council on Developmental Disabilities is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Illinois Council on Developmental Disabilities' internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed one other matter involving internal control which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of State findings as finding 05-1.

There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2005 and the 2004 Supplementary Information for State Compliance Purposes, except for information on Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2003 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and agency management, and is not intended to be and should not be used by anyone other than these specified parties.

Sichle Gardner & Co, LLP

Springfield, Illinois
October 14, 2005

STATE OF ILLINOIS

ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

CURRENT FINDINGS (STATE COMPLIANCE)

- 05-1 FINDING:** (Time sheets not maintained in compliance with the State Officials and Employees Ethics Act)

The Illinois Council on Developmental Disabilities (Council) does not maintain time sheets for its employees in compliance with the State Officials and Employees Ethics Act (Act).

We noted the Council's 10 exempt (non civil service) employees did not maintain time sheets in compliance with the Act. Exempt employees' time is tracked using weekly time sheets with all the Springfield employees on one time sheet and all the Chicago employees on another time sheet. The weekly time sheets use "check marks" to note the times the employees begin and end the day. The time sheets do not document the time spent each day on official State business to the nearest quarter hour and are only signed by the timekeeper and supervisor, not the employee. Management (non-exempt) employees report time on separate time sheets in compliance with the Act.

The Act (5 ILCS 430/5-5(c)) requires each State employee to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.

Council management stated they relied on advice from the Department of Central Management Services (CMS) staff which initially stated that agencies using the CMS payroll system (the Council uses this system) would be in compliance with the Act.

By not maintaining appropriate time sheets for exempt employees, the Council is not in compliance with the Act. (Finding Code No. 05-1)

RECOMMENDATION:

We recommend the Council comply with the timekeeping requirements of the State Officials and Employees Ethics Act by preparing and maintaining the required timesheets for all State employees.

COUNCIL RESPONSE:

The Illinois Council on Developmental Disabilities concurs with the recommendation. As a clarifying note, the Council was advised by both the Department of Central Management Services and the Office of the Governor regarding the appropriateness of its timekeeping process related to the State Officials and Employees Ethics Act. As a result of this audit recommendation, the Council will develop and implement a revised timekeeping documentation process that complies with the recordkeeping requirements of the State Officials and Employees Ethics Act.

STATE OF ILLINOIS

ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

PRIOR FINDINGS NOT REPEATED
(STATE COMPLIANCE)

05-2 **FINDING:** (Inadequate controls over personal telephone calls)

During the prior examination period, the Illinois Council on Developmental Disabilities (Council) did not have adequate controls over telephone usage to ensure personal calls were reimbursed in accordance with State requirements. One employee made repeated personal long distance calls for a total of 947 minutes totaling \$66 during fiscal years 2002 and 2003.

During the current examination period, the Council received reimbursement from the employee for the personal calls. No unreimbursed personal calls were noted during our current testing. (Finding Code No. 03-1)

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
 - Schedule of Expenditures of Federal Awards
 - Year Ended June 30, 2005
 - Year Ended June 30, 2004
 - Notes to the Schedule of Expenditures of Federal Awards
 - Schedule of Appropriations, Expenditures, and Lapsed Balances
 - Fiscal Year 2005
 - Fiscal Year 2004
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Cash Receipts
 - Analysis of Significant Lapse Period Spending
- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Employees
 - Service Efforts and Accomplishments (Not Examined)

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2005
(Expressed in Thousands)

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>	<u>Amount Provided to Subrecipients</u>
<u>U.S. Department of Health and Human Services</u>			
Developmental Disabilities Basic Support and Advocacy Grants (State Councils on Developmental Disabilities and Protection and Advocacy Systems)	93.630	\$ 2,556	\$ 1,468

The accompanying notes are an integral part of this schedule.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2004
(Expressed in Thousands)

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>	<u>Amount Provided to Subrecipients</u>
<u>U.S. Department of Health and Human Services</u>			
Developmental Disabilities Basic Support and Advocacy Grants (State Councils on Developmental Disabilities and Protection and Advocacy Systems)	93.630	<u>\$ 2,841</u>	<u>\$ 1,714</u>

The accompanying notes are an integral part of this schedule.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Years Ended June 30, 2004 and 2005

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the federal award programs administered by the Illinois Council on Developmental Disabilities (Council). All awards are received directly from the U.S. Department of Health and Human Services.

The Schedule of Expenditures of Federal Awards was prepared for State compliance purposes only. A separate single audit of the Council was not conducted. A separate single audit of the entire State of Illinois (which includes the Council) was performed and released under separate cover.

2. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards has been prepared in accordance with accounting principles generally accepted in the United States of America on the modified accrual basis of accounting as prescribed in pronouncements issued by the Governmental Accounting Standards Board.

3. INDIRECT COSTS

The Council does not claim indirect cost reimbursements for its federal award program. Consequently, the Council does not have an indirect cost rate established for allocating indirect costs to federal award programs.

4. DESCRIPTION OF FEDERAL AWARD PROGRAM

The Developmental Disabilities Basic Support and Advocacy Grants (CFDA No. 93.630) to State Councils on Developmental Disabilities and Protection and Advocacy Systems enable individuals with developmental disabilities to become independent, productive, integrated, and included into their communities. Funding under these programs is to assist States in the development of a plan for a comprehensive and coordinated system of services and other activities to enhance the lives of individuals with developmental disabilities and their families to their maximum potential, and to support a system which protects the legal and human rights of individuals with developmental disabilities.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – Continued

5. SUBRECIPIENTS

During fiscal years ended June 30, 2004 and 2005, the Council passed on the following federal funds to subrecipients:

	Fiscal Year 2004	Fiscal Year 2005
Access Living of Metro Chicago	\$ 30	\$ 73
Action for Children	19	41
Association for Retarded Citizens of Illinois	312	253
Association for Retarded Citizens of Rock Island County	15	15
Bartlett Learning Center, Inc.	4	4
City of Chicago Mayor's Office of Workforce Development	66	-
Clinton County Rehabilitation Center Community Link	64	11
Community Workshop and Training	40	63
Cramer Krasselt/CKPR	147	155
Developmental Services Center	11	33
DuPage Easter Seal/Rosalie Dold Center	8	13
Easter Seals Metro Chicago	9	35
Greater Peoria Mass Transit	54	-
Illinois Academy of Family Physicians	18	-
Illinois Chapter of American Academy of Pediatrics	71	-
Lake County Center for Independent Living	69	30
Lewis & Clark Community College	35	11
Linc, Inc.	1	-
Little City Foundation	34	2
McLean County Unit Dist. 5, Mackinaw Valley Special Education	14	9
National Association of State Directors of Developmental Disabilities Services, Inc.	104	107
Northeastern Illinois University	89	89
Northern Illinois University	110	83
Palos Community Consolidated School District	58	-
Parents Alliance	12	-
Rensselaerville Institute	3	-
Schiller Park School District 81	61	46
Suburban Access Inc. for Vocational Alliance	112	19

STATE OF ILLINOIS
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – Continued

5. SUBRECIPIENTS - Continued

	Fiscal Year 2004	Fiscal Year 2005
	<u> </u>	<u> </u>
University of Minnesota	\$ -	\$ 199
United Cerebral Palsy of Greater Chicago	140	37
Voluntary Action Center of Dekalb County	4	-
Welcome Change Productions	-	6
West Suburban Chamber of Commerce and Industry Foundation	-	134
	<u>\$ 1,714</u>	<u>\$ 1,468</u>

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
APPROPRIATIONS FOR FISCAL YEAR 2005
FOURTEEN MONTHS ENDED AUGUST 31, 2005

Public Act 93-0842	Appropriations (Net after Transfers)	Expenditures Through June 30, 2005	Lapse Period Expenditures July 1 to August 31, 2005	Total Expenditures	Balances Lapsed
Council on Developmental Disabilities Federal Trust Fund - 0131					
Personal services	\$ 663,300	\$ 505,712	\$ 21,768	\$ 527,480	\$ 135,820
Employee retirement contributions paid by employer	19,900	2,956	92	3,048	16,852
State contributions to state employees' retirement system	106,800	81,529	3,512	85,041	21,759
State contributions to social security	50,800	37,689	1,703	39,392	11,408
Group insurance	168,000	116,150	5,126	121,276	46,724
Contractual services	469,700	220,873	18,374	239,247	230,453
Travel	43,000	25,779	2,042	27,821	15,179
Commodities	30,000	3,788	205	3,993	26,007
Printing	37,500	1,597	472	2,069	35,431
Equipment	15,000	209	-	209	14,791
Electronic data processing	25,000	6,101	639	6,740	18,260
Telecommunications services	45,000	23,798	2,495	26,293	18,707
Awards and grants	2,500,000	1,179,000	315,610	1,494,610	1,005,390
Total	\$ 4,174,000	\$ 2,205,181	\$ 372,038	\$ 2,577,219	\$ 1,596,781

Note: The above information was obtained from Comptroller records which have been reconciled to those of the Council.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
APPROPRIATIONS FOR FISCAL YEAR 2004
FOURTEEN MONTHS ENDED AUGUST 31, 2004

Public Act 93-0062	Appropriations (Net after Transfers)	Expenditures Through June 30, 2004	Lapse Period Expenditures July 1 to August 31, 2004	Total Expenditures	Balances Lapsed
Council on Developmental Disabilities Federal Trust Fund - 0131					
Personal services	\$ 701,200	\$ 595,601	\$ 23,741	\$ 619,342	\$ 81,858
Employee retirement contributions paid by employer	28,100	5,723	184	5,907	22,193
State contributions to state employees' retirement system	94,200	80,060	3,192	83,252	10,948
State contributions to social security	53,700	44,275	1,763	46,038	7,662
Group insurance	154,000	115,394	4,523	119,917	34,083
Contractual services	469,700	207,157	17,047	224,204	245,496
Travel	43,000	25,910	1,738	27,648	15,352
Commodities	30,000	5,962	72	6,034	23,966
Printing	37,500	1,943	-	1,943	35,557
Equipment	15,000	1,072	360	1,432	13,568
Electronic data processing	25,000	6,397	705	7,102	17,898
Telecommunications services	45,000	28,084	1,937	30,021	14,979
Awards and grants	2,500,000	1,336,406	377,732	1,714,138	785,862
Total	<u>\$ 4,196,400</u>	<u>\$ 2,453,984</u>	<u>\$ 432,994</u>	<u>\$ 2,886,978</u>	<u>\$ 1,309,422</u>

Note: The above information was obtained from Comptroller records which have been reconciled to those of the Council.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2005	2004	2003
	P.A. 93-0842	P.A. 93-0062	P.A. 92-0538
Council on Developmental Disabilities Federal Trust Fund - 0131			
Appropriations (Net after Transfers)	\$ 4,174,000	\$ 4,196,400	\$ 4,124,800
Expenditures:			
Personal services	527,480	619,342	607,179
Employee retirement contributions paid by employer	3,048	5,907	24,052
State contributions to state employees' retirement system	85,041	83,252	62,680
State contributions to social security	39,392	46,038	45,292
Group insurance	121,276	119,917	100,896
Contractual services	239,247	224,204	214,567
Travel	27,821	27,648	30,852
Commodities	3,993	6,034	8,057
Printing	2,069	1,943	3,378
Equipment	209	1,432	1,312
Electronic data processing	6,740	7,102	20,512
Telecommunications services	26,293	30,021	34,123
Awards and grants	1,494,610	1,714,138	1,699,809
Total expenditures	2,577,219	2,886,978	2,852,709
Lapsed balances	\$ 1,596,781	\$ 1,309,422	\$ 1,272,091

Note: There were no efficiency initiative payments for the years ended June 30, 2005, 2004 and 2003.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF CHANGES IN STATE PROPERTY

Fiscal Years Ended June 30, 2005 and 2004

Beginning Balance, July 1, 2003	\$ 289,765
Additions	8,768
Deletions	<u>13,956</u>
Ending Balance, June 30, 2004	<u><u>\$ 284,577</u></u>
Beginning Balance, July 1, 2004	\$ 284,577
Additions	4,867
Deletions	<u>1,935</u>
Ending Balance, June 30, 2005	<u><u>\$ 287,509</u></u>

Note: The above information was taken directly from the records of the Illinois Council on Developmental Disabilities which have been reconciled to those of the State Comptroller. The balance above consists primarily of office equipment.

STATE OF ILLINOIS
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 Fiscal Years Ended June 30,

	2005	2004	2003
<u>Council on Developmental Disabilities Federal Trust Fund - 0131</u>			
U.S. Department of Health and Human Services	\$ 2,638,000	\$ 2,850,000	\$ 2,713,000
Other (jury duty, reimbursements, etc.)	-	1,515	500
Total receipts	\$ 2,638,000	\$ 2,851,515	\$ 2,713,500

STATE OF ILLINOIS
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES
 RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
 REMITTED TO THE STATE COMPTROLLER
 Fiscal Years Ended June 30,

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>Council on Developmental Disabilities Federal Trust Fund - 0131</u>			
Receipts per Council Records	\$ 2,638,000	\$ 2,851,515	\$ 2,713,500
Plus Deposits in Transit, Beginning of Year	-	-	-
Less Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u><u>\$ 2,638,000</u></u>	<u><u>\$ 2,851,515</u></u>	<u><u>\$ 2,713,500</u></u>

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES

The Illinois Council on Developmental Disabilities' (Council's) explanation for significant fluctuations in expenditures as presented in the Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances is detailed below.

Personal services expenditures decreased \$91,862 or 14.8% from fiscal year 2004 to 2005. The Council experienced four staff resignations during the first four months of fiscal year 2005 and was unable to fill three of those vacancies until July 1, 2005.

Employee retirement contributions paid by employer (retirement pickup) expenditures decreased \$18,145 or 75.4% from fiscal year 2003 to 2004. This was due to the elimination of the retirement pickup for non-bargaining unit employees as of July 1, 2004 and the 2% decrease in the pickup for bargaining unit employees as of January 1, 2003, in accordance with the AFSCME contract.

State contributions to State Employees' Retirement System expenditures increased \$20,572 or 32.8% from fiscal year 2003 to 2004. The increase is attributed to the State discontinuing payments into the State Employee's Retirement and the employees were required to pay the portion the State picked up on behalf of the employees.

Group insurance expenditures increased \$19,021 or 18.9% from fiscal year 2003 to 2004 due to an increase in the group insurance reimbursement rates established by the Department of Central Management Services.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

ANALYSIS OF SIGNIFICANT VARIATIONS IN CASH RECEIPTS

The Council's explanation for significant fluctuations in cash receipts as presented in the Comparative Schedule of Cash Receipts is detailed below.

The Council requests its funds from the U.S. Department of Health and Human Services (HHS) as needed to meet its immediate commitments. Total receipts decreased \$213,515, or 7.5%, from fiscal year 2004 to fiscal year 2005. This decrease is proportional to the decrease in awards and grants expenditures from fiscal year 2004 to fiscal year 2005. Funds were requested from HHS to cover the expenditures as they were incurred and paid.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING

The Council's explanation for significant lapse period spending as presented in the Schedule of Appropriations, Expenditures and Lapsed Balances for fiscal years 2005 and 2004 is detailed below.

Lapse period spending for awards and grants totaled \$315,610 or 21.1% and \$377,732 or 22.0% of the total fiscal year 2005 and 2004 awards and grants expenditures, respectively. The Council's grantees request funds on a reimbursement basis after the costs have been incurred by the grantees. The expenditures in the awards and grants line item for the lapse periods related to grantee requests for reimbursements for costs incurred prior to June 30 on the grantees' projects.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2005

AGENCY FUNCTIONS AND PLANNING PROGRAM

The Illinois Council on Developmental Disabilities (Council) is a 29-member body created by the Illinois Council on Developmental Disabilities Law (20 ILCS 4010/2003) on August 29, 1990. The Council is located at 830 South Spring St., Springfield, Illinois, and at the James R. Thompson Center, 100 West Randolph 10-600, Chicago, Illinois. Dr. Sheila T. Romano has been the Executive Director since April 12, 1999.

After being created as an executive agency in 1990, the Council on Developmental Disabilities Federal Trust Fund (0131) was established to account for the Council's fiscal operations.

The Council's operations are federally funded under the Developmental Disabilities Assistance and Bill of Rights Act of 2000 (Public Law 106-402) through the U.S. Department of Health and Human Services.

Agency Functions

The Council's powers and duties are set forth in Illinois statute (20 ILCS 4010/2006). The Council's function is to serve as an advocate for all persons with developmental disabilities to assure that they receive the services and other assistance and opportunities necessary to enable them to achieve their maximum potential through increased independence, productivity, and integration into the community.

The Council is responsible for developing and implementing the State plan required by Chapter 75 of Title 42 of Public Law 106-402.

Agency Planning

The Council has developed a State plan as required by Public Law 106-402. This plan includes the specific objectives to be achieved under the plan and a listing of the programs, activities, and resources to be used to meet such objectives. The plan also establishes a method of periodic evaluation of the plan's effectiveness in meeting the objectives.

The Council has established an Executive Committee, a Community Inclusion and Housing Committee, an Employment/Education Committee, and a Self-Determination and Health Committee. The responsibilities of each committee are defined in the Council's by-laws. The by-laws were established to assist the Council in conducting Council business.

The Council has also developed a procedures manual, which is used by upper management to communicate and define goals and objectives, and outlines the methods to be followed by employees in achieving these goals and objectives. A copy of the procedures manual is given to each employee.

Auditor’s Assessment of Planning Program

The Council has developed an adequate planning program to meet its statutory mandates, defined goals, and objectives.

AVERAGE NUMBER OF EMPLOYEES

The following information was prepared from the Illinois Council on Developmental Disabilities records and represents the average full-time equivalent number of employees by function during the fiscal years ended June 30:

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Function:			
Administration	5	7	8
Program	<u>5</u>	<u>6</u>	<u>6</u>
Total	<u>10</u>	<u>13</u>	<u>14</u>

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

For the Two Years Ended June 30, 2005

The Illinois Council on Developmental Disabilities (Council) makes investments with local and statewide agencies, organizations, and individuals to implement the performance targets in the Five-Year Plan so that people with developmental disabilities and their families achieve independence, productivity, community integration and inclusion in all facets of community life. Community life includes the areas of emphasis of child care, transportation, employment, housing, health, education and early intervention, formal/informal community supports, and quality assurance.

The Council promotes initiatives to coordinate services, support, and other assistance for individuals with developmental disabilities and their families.

The Council helps public and private entities respond to the needs and capabilities of persons with developmental disabilities through systems change, capacity building, outreach, coalition building, training, and technical assistance.

Mission Statement: Our vision is that every person in Illinois has the same rights, opportunities, and the ability to exercise choices so they can achieve self-worth and personal fulfillment in all aspects of life.

Program Goals/Objectives:

1. People have control, choice and flexibility in the services/supports they receive.
 - a. By September 2006, fifteen hundred (1,500) people will use a centralized Advocacy/Information system at least once to assist in meeting their need(s).
 - b. By September 2006, two hundred fifty (250) self-advocates and family members will be trained as advocates and will demonstrate they use what they learned to assert their preferences/rights in the services they receive.
 - c. By September 2006, at least ten (10) people with developmental disabilities become leaders who engage others in taking action in at least one statewide issue that has a positive impact on people with developmental disabilities.

2. People get and keep employment consistent with their interests, abilities and needs.
 - a. By September 2006, fifty (50) businesses will employ people with developmental disabilities, utilizing natural supports when appropriate, in full time positions at a prevailing wage.
 - b. By September 2006, people with developmental disabilities will use ten (10) of the Workforce Investment Centers to get jobs and keep them for at least one year.

3. Adults choose where and with whom they live.
 - a. By September 2006, five (5) agencies support individuals to live where they want, with whom they want, and in a home/location they can afford.
 - b. By September 2006, Project Ground Floor will be administered through the Illinois service system and will assist ten (10) people each year [total fifty (50)] to become homeowners.

4. People are healthy and benefit from the full range of needed health services.
 - a. By September 2006, at least one (1) model/curriculum will be developed to provide medical professionals with training in perceiving people with developmental disabilities as capable of participating in their medical decisions.

5. Students reach their educational potential and infants and young children reach their developmental potential.
 - a. By September 2006, two (2) Illinois colleges/universities will train all teachers to teach all students.
 - b. By September 2006, fifteen (15) schools will support students/parent choices to be included in their home school.
 - c. By September 2006, the average age of infants and toddlers entering the Early Intervention system will decrease by twenty-five percent (25%) (from 579 days, as of 9/02 to 434 days).

6. Every individual is a valued, participating member of their community.
 - a. By September 2006, five hundred (500) people will have community supports as needed and chosen by them to live in the community.
 - b. By September 2006, two (2) communities will demonstrate community membership for people with developmental disabilities by showing membership on community, governmental and non-profit governing and advisory bodies.

7. People have transportation services for work, school, medical, and personal needs.
 - a. By September 2006, eight (8) counties (at least three metropolitan and three rural) will have a transportation system which people use to get where they want to go when they want to go there.

8. Children and families benefit from a range of inclusive, flexible child care options.
 - a. By September 2006, ten (10) child care providers will increase their capacity to, and will successfully serve, children with developmental disabilities.

9. By September 2006, ICDD will initiate and/or collaborate in resolving at least two (2) identified emerging issues to improve systems for people with developmental disabilities.

10. By September 2006, the following systemic barrier encountered by people with developmental disabilities will be eliminated or significantly reduced:
 Shortage of direct care and personal assistant workforce and other community supports

11. By September 2006, through more educational exposure, a minimum of 60 House and a minimum of 30 Senate legislators will support one issue impacting people with developmental disabilities.

Input Indicators	FY 2002	FY 2003	FY 2004	FY 2005
Total expenditures – all sources (in thousands)	\$2,302	\$2,853	\$2,887	\$2,577
Total expenditures – State appropriated funds (in thousands)	\$2,302	\$2,853	\$2,887	\$2,577
Average monthly full-time employees	12	14	13	10

Output Indicators	FY 2002	FY 2003	FY 2004	FY 2005*
Number of self-advocates and family members trained	3	31	180	80
Number of Workforce Investment Centers used	2	3	3	n/a

Outcome Indicators	FY 2002	FY 2003	FY 2004	FY 2005*
Number of people using centralized Advocacy/Information System	243	665	826	337
Number of agencies supporting individuals in homes of their choice	1	15	14	10

* Projected – at the time of this report, the actual data was not available. Management indicated that they did not expect the actual to be significantly different than the projected.